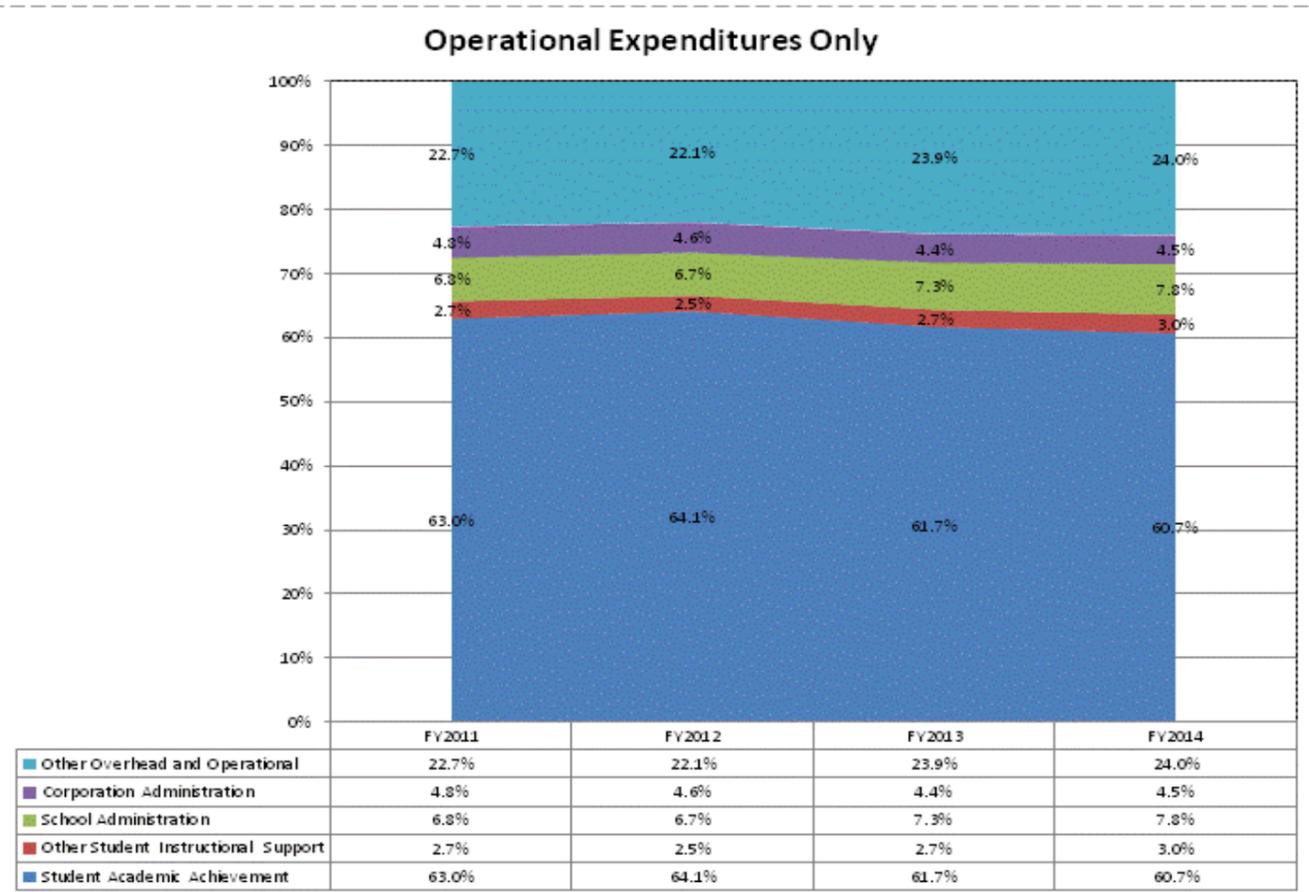
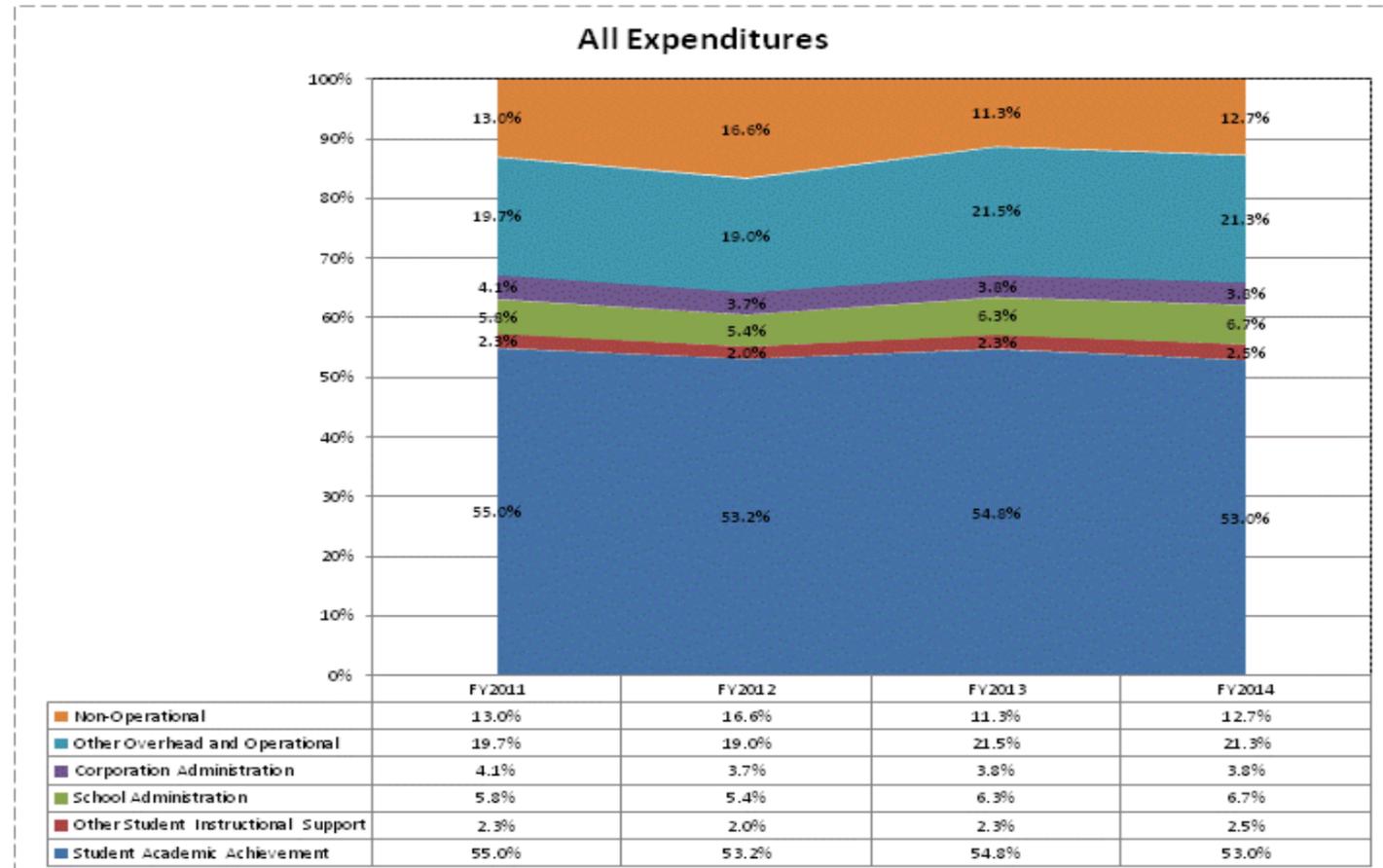


School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
Western Wayne Schools (8355)

Western Wayne Schools (8355)	FY 2006	FY06 % of Total Exp	FY 2009	FY09 % of Total Exp	FY 2013	FY13 % of Total Exp	FY 2014	FY14 % of Total Exp
Student Academic Achievement	\$5,479,761	54.8%	\$5,550,109	55.1%	\$5,446,016	54.8%	\$5,264,655	53.0%
Student Instructional Support	\$674,889	6.7%	\$815,354	8.1%	\$858,655	8.6%	\$915,942	9.2%
Overhead and Operational Nonoperational	\$2,107,053	21.1%	\$2,404,464	23.9%	\$2,505,805	25.2%	\$2,488,464	25.1%
Nonoperational	\$1,739,114	17.4%	\$1,306,563	13.0%	\$1,122,107	11.3%	\$1,263,280	12.7%
Grand Total	\$10,000,816		\$10,076,490		\$9,932,582		\$9,932,342	

Student Instructional Expenditures (Academic Achievement plus Support)	FY 2006	FY 2009	FY 2013	FY 2014
	61.5%	63.2%	63.5%	62.2%



School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
Western Wayne Schools (8355)

<u>Account</u>	<u>FY 2006</u>	<u>FY 2009</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>Increase from FY 2006</u>	<u>Increase from FY 2009</u>	<u>Increase from previous year</u>
Student Academic Achievement							
11025 Regular Programs; Non Spec Ed Preschool	\$0	\$35,531	\$40,420	\$41,135	N/A	16%	2%
11050 Regular Programs; Full Day Kindergarten	\$199,718	\$260,969	\$160,803	\$192,633	-4%	-26%	20%
11100 Regular Programs; Elementary	\$1,276,733	\$1,385,879	\$1,276,808	\$1,285,504	1%	-7%	1%
11200 Regular Programs; Middle/Junior High	\$738,609	\$995,993	\$1,060,296	\$873,377	18%	-12%	-18%
11300 Regular Programs; High School	\$798,672	\$937,356	\$945,806	\$956,882	20%	2%	1%
11355 Regular Programs; High School; Academic Honors High Ability Student Programs	\$0	\$22,310	\$13,253	\$4,141	N/A	-81%	-69%
11420 Vocational Education; Agriculture B	\$68,401	\$87,050	\$86,851	\$117,493	72%	35%	35%
11450 Vocational Education; Consumer and Homemaking	\$52,885	\$66,811	-\$22	\$0	-100%	-100%	N/A
11470 Vocational Education; Business Education	\$69,175	\$117,393	\$72,870	\$92,199	33%	-21%	27%
11480 Vocational Education; Industrial Education A	\$89,568	\$133,406	\$136,055	\$130,264	45%	-2%	-4%
11630 Regular Programs; Alternative Education Programs; High School	\$0	\$0	\$0	\$2,137	N/A	N/A	N/A
12110 Gifted And Talented; Gifted and Talented	\$12,946	\$0	\$0	\$0	-100%	N/A	N/A
12150 Gifted And Talented; High Ability Student Programs	\$0	\$31,787	\$32,047	\$39,358	N/A	24%	23%
12210 Mental Disabilities; Mild Mental Disabilities	\$49,230	\$128,046	\$104,511	\$152,401	210%	19%	46%
12310 Physical Impairment; Orthopedic Impairment	\$10,515	\$20,200	\$29,134	\$74,128	> 500%	267%	154%
12320 Physical Impairment; Multiple Disabilities	\$21,404	\$61,349	\$92,937	\$148,047	> 500%	141%	59%
12350 Physical Impairment; Homebound	\$1,449	\$833	\$2,060	\$2,815	94%	238%	37%
12410 Emotional Disabilities; Emotional Disabilities; Full Time	\$30,084	\$13,911	\$11,404	\$10,212	-66%	-27%	-10%
12510 Culturally Different; Communication Disorders	\$89,648	\$571	\$0	\$169	-100%	-71%	N/A
12520 Culturally Different; Compensatory	\$1,039	\$0	\$0	\$0	-100%	N/A	N/A
12610 Learning Disability	\$88,695	\$116,067	\$141,959	\$127,273	43%	10%	-10%
12710 Equal Opportunity At Risk	\$40,619	\$53,426	\$59,622	\$59,615	47%	12%	0%
12810 Special Education Preschool	\$18,665	\$8,793	\$13,145	\$73,691	295%	> 500%	461%
14100 Summer School Programs; Elementary	\$485	\$0	\$0	\$0	-100%	N/A	N/A
14200 Summer School Programs; Middle/Junior High School	\$458	\$0	\$0	\$0	-100%	N/A	N/A
14300 Summer School Programs; High School	\$15,931	\$32,163	\$0	\$0	-100%	-100%	N/A
16100 Remediation Testing	\$75,338	\$44,488	\$56,881	\$61,396	-19%	38%	8%
17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Sha	\$40,165	\$74,475	\$82,536	\$79,680	98%	7%	-3%
17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Educat	\$370,464	\$363,712	\$434,524	\$148,067	-60%	-59%	-66%
17700 Payments to Other Governmental Units Within State; Interlocal Agreements; Other	\$0	\$0	\$4,056	\$4,016	N/A	N/A	-1%
22120 Improvement of Instruction; Instruction and Curriculum Development	\$27,895	\$7,918	\$23,855	\$20,692	-26%	161%	-13%
22130 Improvement of Instruction; Instructional Staff Training	\$23,303	\$57,949	\$21,490	\$0	-100%	-100%	-100%
22220 Library/Media Services; School Library	\$113,499	\$147,716	\$98,078	\$98,324	-13%	-33%	0%
22230 Library/Media Services; Audiovisual	\$4,440	\$3,466	\$2,573	\$2,008	-55%	-42%	-22%
22250 Library/Media Services; Computer Assisted Instruction Services	\$207,774	\$230,335	\$277,867	\$310,398	49%	35%	12%
22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$0	\$0	\$21,440	\$52,619	N/A	N/A	145%
22320 Instruction, Related Technology; Student Learning Centers	\$0	\$76,910	\$70,000	\$0	N/A	-100%	-100%
22360 Instruction, Related Technology; Network Support	\$8,719	\$4,028	\$9,901	\$2,216	-75%	-45%	-78%
22370 Instruction, Related Technology; Hardware Maintenance and Support	\$0	\$0	\$3,637	\$13,099	N/A	N/A	260%
22380 Instruction, Related Technology; Professional Development for Instruction, Focused Technology	\$0	\$0	\$0	\$1,615	N/A	N/A	N/A
25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$111,592	\$12,278	\$48,077	\$67,940	-39%	453%	41%
25525 Computers Purchased in Lieu of Textbooks	\$0	\$0	\$0	\$9,947	N/A	N/A	N/A
25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$332	\$16,988	\$0	\$0	-100%	-100%	N/A
25570 Textbooks for Rent or Resale; Materials and Supplies	\$0	\$0	\$11,144	\$9,166	N/A	N/A	-18%
26497 2007 Account Code - Teachers Retirement Fund	\$184,156	\$0	\$0	\$0	N/A	N/A	N/A
Student Academic Achievement Total	\$4,842,606	\$5,550,109	\$5,446,016	\$5,264,655	9%	-5%	-3%
Student Instructional Support							
21190 Attendance and Social Work Services; Other Attendance and Social Work Services	\$1,395	\$1,439	\$1,460	\$1,349	-3%	-6%	-8%
21220 Guidance Services; Counseling Services	\$85,558	\$129,237	\$151,678	\$151,703	77%	17%	0%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
Western Wayne Schools (8355)

<u>Account</u>	<u>FY 2006</u>	<u>FY 2009</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>Increase from FY 2006</u>	<u>Increase from FY 2009</u>	<u>Increase from previous year</u>
21250 Guidance Services; Records Maintenance	\$436	\$741	\$0	\$0	-100%	-100%	N/A
21290 Guidance Services; Other Guidance Services	\$26,983	\$17,420	\$0	\$0	-100%	-100%	N/A
21340 Health Services; Nurse Services	\$30,996	\$57,616	\$74,787	\$97,652	215%	69%	31%
21890 Special Education Administration; Other Special Education Administration	\$129	\$545	\$2,099	\$1,705	> 500%	213%	-19%
21910 Other Support Services, Students; Service Area Direction	\$1,382	\$866	\$0	\$0	-100%	-100%	N/A
21990 Other Support Services, Students; Other Student Services	\$10,101	\$0	\$0	\$0	-100%	N/A	N/A
24100 Office of The Principal	\$433,134	\$607,489	\$628,631	\$663,533	53%	9%	6%
Student Instructional Support Total	\$590,115	\$815,354	\$858,655	\$915,942	55%	12%	7%
Overhead and Operational							
23110 Board of Education; Service Area Direction	\$14,621	\$15,626	\$15,285	\$15,396	5%	-1%	1%
23150 Board of Education; Legal Services	\$7,771	\$19,078	\$7,674	\$6,567	-15%	-66%	-14%
23160 Board of Education; Promotion Expenses	\$1,307	\$1,889	\$2,010	\$1,060	-19%	-44%	-47%
23210 Executive Administration; Office of The Superintendent	\$199,267	\$237,288	\$228,249	\$232,044	16%	-2%	2%
25150 Fiscal Services; Payroll Services	\$0	\$42,558	\$50,199	\$54,958	N/A	29%	9%
25160 Fiscal Services; Financial Accounting	\$0	\$49,095	\$56,101	\$59,370	N/A	21%	6%
25191 Other Fiscal Services; Refund of Revenue	\$1,224	\$0	\$0	\$0	-100%	N/A	N/A
25196 Other Fiscal Services; Cash Change	\$250	\$0	\$0	\$0	-100%	N/A	N/A
25750 Personnel Services; Health Services	\$0	\$0	\$0	\$0	N/A	N/A	N/A
25790 Personnel Services; Other Professional Services	\$0	\$12,877	\$13,621	\$7,608	N/A	-41%	-44%
26100 Operation and Maintenance of Plant Services; Service Area Direction	\$39,313	\$28,334	\$117,756	\$128,044	226%	352%	9%
26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$714,887	\$671,527	\$496,116	\$810,924	13%	21%	63%
26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$28,453	\$1,130	\$284	\$970	-97%	-14%	242%
26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$3,502	\$18,806	\$4,113	\$9,991	185%	-47%	143%
26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$1,988	\$0	\$0	\$0	N/A	N/A	N/A
26499 2007 Account Code - Other	\$61,150	\$0	\$0	\$0	N/A	N/A	N/A
26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$11,055	\$10,904	\$16,921	\$15,860	43%	45%	-6%
26600 Operation and Maintenance of Plant Services; Security Services	\$6,224	\$1,628	\$37,766	\$48,401	> 500%	> 500%	28%
26700 Operation and Maintenance of Plant Services; Insurance	\$67,662	\$42,760	\$52,586	\$60,469	-11%	41%	15%
26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Plant	\$0	\$263,236	\$425,400	\$115,855	N/A	-56%	-73%
27010 Student Transportation; Service Area Direction	\$3,000	\$0	\$0	\$0	-100%	N/A	N/A
27100 Student Transportation; Vehicle Operation	\$176,295	\$216,260	\$235,757	\$213,371	21%	-1%	-9%
27300 Student Transportation; Vehicle Servicing and Maintenance	\$82,691	\$113,669	\$173,374	\$134,461	63%	18%	-22%
27400 Student Transportation; Purchase of School Buses	\$118,920	\$146,414	\$77,820	\$76,078	-36%	-48%	-2%
27500 Student Transportation; Insurance on Buses	\$19,668	\$11,882	\$14,135	\$14,685	-25%	24%	4%
27700 Student Transportation; Contracted Transportation Services	\$3,980	\$0	\$0	\$0	-100%	N/A	N/A
27910 Student Transportation; Bus Driver Training	\$1,559	\$1,694	\$2,559	\$2,099	35%	24%	-18%
31100 Food Services Operations; Service Area Direction	\$26,944	\$47,583	\$44,674	\$46,826	74%	-2%	5%
31200 Food Services Operations; Food Preparation and Dispensing	\$176,135	\$219,002	\$216,436	\$222,830	27%	2%	3%
31400 Food Services Operations; Food Purchases	\$201,000	\$221,827	\$208,412	\$202,614	1%	-9%	-3%
31900 Other Food Services	\$7,984	\$9,397	\$8,556	\$7,984	0%	-15%	-7%
Overhead and Operational Total	\$1,976,850	\$2,404,464	\$2,505,805	\$2,488,464	26%	3%	-1%
Nonoperational							
33200 Community Recreation	\$630	\$675	\$0	\$0	-100%	-100%	N/A
33300 Civic Services	\$0	\$6,430	\$0	\$0	N/A	-100%	N/A
33400 Athletic Coaches	\$162,221	\$218,527	\$190,216	\$194,393	20%	-11%	2%
33930 Latch Key Kid Program	\$14,417	\$19,621	\$18,385	\$18,235	26%	-7%	-1%
43000 Facilities Acquisition and Construction; Professional Services	\$22,410	\$0	\$0	\$0	-100%	N/A	N/A
44000 Facilities Acquisition and Construction; Educational Specifications Development	\$0	\$1,077	\$0	\$0	N/A	-100%	N/A
45100 Building Acquisition, Construction and Improvement; Building Acquisition, Construction and Im	\$455,017	\$164,029	\$56,225	\$91,754	-80%	-44%	63%

School Corporation Expenditures by Expenditure Type
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Western Wayne Schools (8355)

<u>Account</u>	<u>FY 2006</u>	<u>FY 2009</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>Increase from FY 2006</u>	<u>Increase from FY 2009</u>	<u>Increase from previous year</u>
45300 Building Acquisition, Construction and Improvement; Skilled Craft Employees	\$0	\$0	\$0	\$0	N/A	N/A	N/A
47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$45,475	\$3,620	\$43,014	\$47,781	5%	> 500%	11%
49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$47,816	\$16,513	\$0	\$0	-100%	-100%	N/A
51100 Debt Services; Principal on Debt; Bonds	\$35,000	\$40,000	\$50,000	\$50,000	43%	25%	0%
51600 Debt Services; Principal on Debt; Other Department of Local Government Finance Approved Del	\$0	\$0	\$8,528	\$8,528	N/A	N/A	0%
52100 Debt Services; Interest on Debt; Bonds	\$33,591	\$29,187	\$21,624	\$19,181	-43%	-34%	-11%
52200 Debt Services; Interest on Debt; Temporary Loans	\$8,477	\$6,408	\$0	\$0	-100%	-100%	N/A
53100 Debt Services; Lease Rental; Buildings ; Principal	\$0	\$0	\$65,000	\$161,000	N/A	N/A	148%
53150 Debt Services; Lease Rental; Buildings ; Interest	\$0	\$0	\$10,929	\$18,216	N/A	N/A	67%
54200 Common School Fund; Principal	\$884,735	\$607,475	\$546,975	\$565,040	-36%	-7%	3%
54250 Common School Fund; Interest	\$0	\$193,002	\$110,610	\$88,302	N/A	-54%	-20%
59100 Other Debt Services Obligations; Registrars Fee	\$0	\$0	\$600	\$850	N/A	N/A	42%
Nonoperational Total	\$1,709,789	\$1,306,563	\$1,122,107	\$1,263,280	-26%	-3%	13%
Prorated By Fund							
26491 2007 Account Code - PERF	\$75,600	\$0	\$0	\$0	N/A	N/A	N/A
26492 2007 Account Code - Social Security	\$387,089	\$0	\$0	\$0	N/A	N/A	N/A
26493 2007 Account Code - Workmen's Compensation	\$30,321	\$0	\$0	\$0	N/A	N/A	N/A
26494 2007 Account Code - Group Insurance	\$352,543	\$0	\$0	\$0	N/A	N/A	N/A
26496 2007 Account Code - Unemployment Compensation	\$5,516	\$0	\$0	\$0	N/A	N/A	N/A
26498 2007 Account Code - Severance / Early Retirement Pay	\$30,387	\$0	\$0	\$0	N/A	N/A	N/A
Prorated By Fund Total	\$881,456	\$0	\$0	\$0	N/A	N/A	N/A